

CLERK OF THE BOARD OF COUNTY COMMISSIONERS, AUDITOR, TAX  
CLERK, COUNTY ACCOUNTANT, OR OTHER OFFICERS SHALL  
MAKE REPORT TO THE STATE BOARD OF ASSESSMENT

Abstracts of real  
and personal  
property to be  
furnished to  
State Board of  
Assessment.

SEC. 529. The Clerk of the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other officer performing such duties shall, on or before the first Monday in November of the current year, return to the State Board of Assessment on forms prescribed by said Board an abstract of the real and personal property of the county by townships, showing the number of acres of land and their value, the number of town lots and their value, the value of the several classes of livestock, the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time said Clerk, Auditor, Tax Clerk, or other like officer shall return to the State Board of Assessment an abstract or list of the poll, county and school taxes payable in the county, setting forth separately the tax levied on each poll and on each hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes, and such other and further information as the State Board of Assessment may require.

Also poll, county  
and school taxes.

## ARTICLE VI

Banks.

### TAXATION OF BANKS, BANKING ASSOCIATIONS, AND TRUST COMPANIES

Computation of  
value of bank  
stocks.

SEC. 600. The value of shares of stock of banks, banking associations, and trust companies shall be determined as follows:

Listing of realty  
and personalty.

(1) Every bank, banking association, industrial bank, savings institution, or trust company shall list its real estate and tangible personal property, except money on hand, in the county in which such real estate and tangible personal property is located, for the purpose of county and municipal taxation, and shall during the month of April of each year list with the State Board of Assessment, on forms provided by the said State Board, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its actual value on the first day of April of each year.

Also shares of  
stock with owners  
at actual value.

Method of com-  
puting actual  
value.

(2) The actual value of such shares for the purpose of this section shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the assessed value of such real and tangible personal property which such banking institutions shall have listed for taxation